



**CITY OF NEWPORT NEWS  
DEPARTMENT OF FINANCE  
OFFICE OF THE DIRECTOR**

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ACCOUNTING DIVISION 926-8439  
ACCOUNTS PAYABLE DIVISION 926-3569  
SET-OFF DEBT DIVISION 926-8716

January 29, 2010

PAYROLL DIVISION 926-8541  
RETIREMENT DIVISION 926-8546  
BENEFITS DIVISION 926-3929

Mr. Walter J. Kucharski  
Commonwealth of Virginia  
Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218

Dear Mr. Kucharski:

I am responding to your letter dated January 21, 2010 requesting a written explanation as to why the City did not meet the statutory deadline.

The implementation of the City's new financial accounting system along with personnel changes resulted in a delay in preparing the Comprehensive Annual Financial Report (CAFR) and the submission of transmittal forms to the APA for the Local government Comparative Report.

If you need additional information, please do not hesitate to contact me at (757) 926-8540 or [llovett@nngov.com](mailto:llovett@nngov.com).

Sincerely,

LaVerne Lovett  
Director of Finance

Cc: Neil A. Morgan, Acting City Manager  
Cindy Rohlf, Assistant City Manager  
Bill Cole, Cherry, Bekaert & Holland